

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING STATE TREASURER

### REGULAR MEETING OF THE STATE TAX COMMISSION

### **AGENDA**

DATE OF MEETING: January 24, 2006

PLACE OF MEETING: Treasury Bond Finance Board Room

1<sup>st</sup> Floor Treasury Building

Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

- 1. Approval of the minutes of December 22, 2005 as presented.
- 2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification. Scheduled for 9:30 A.M.
- 3. Scheduled for 9:15 A.M. TELEPHONIC CONFERENCE

Complaint filed by Noreen McBride regarding assessing practices in New Buffalo Township, Berrien County. On September 20, 2005, the STC approved that New Buffalo Township be asked to submit a plan to correct the deficiencies. The Township submitted their plan on November 29, 2005. Complaint No. 05-022.

4. Scheduled for 11:30 A.M. – TELEPHONIC CONFERENCE

Complaint filed by Donna DeWitt regarding assessing practices in the City of Westland, Wayne County.

- 5. Proposed Bulletins, to the Commission for approval:
  - Bulletin 1 Random Week for Qualified Businesses;
  - Bulletin 2 2006 Appeal Procedures; and
  - Bulletin 3 2006 Board of Review
- 6. Memo from Kelli Sobel, Executive Secretary, regarding the staff report on Hill Township, Ogemaw County, concerning the reappraisal being conducted by the assessor. Complaint No. 05-030.
- 7. Memo from Kevin D. Van Gieson of the Assessment and Certification Division regarding the proposed alternate forms: (Form 3589) 2006 Cable Television and Utility Personal Property Report and (Form L-4175) 2006 Personal Property Statement requests from DTE Energy Company. On December 14, 2005, the STC denied their request.

8. Correction to the STC Meeting Minutes for December 14, 2005, Item No. 6, read: It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the proposed Alternate 2006 Personal Property Statement Request from DTE Energy Company.

It should read: Deny the proposed Alternate 2006 Personal Property Statement Request from DTE Energy Company.

- 9. Memo from Kevin D. Van Gieson of the Assessment and Certification Division regarding the proposed alternate forms:
  - 1) (Form L-4175) 2006 Personal Property Statement request from Sprint Nextel (West) Corporation.
  - 2) (Form 3594) 2006 Property Statement request for Communication Towers from Sprint Nextel (West) Corporation.
- 10. Memo from Kevin D. Van Gieson of the Assessment and Certification Division regarding the proposed alternate form: (Form L-4175) 2006 Personal Property Statement request from Sprint Spectrum LP.
- 11. Memo from Kevin D. Van Gieson of the Assessment and Certification Division regarding the following proposed Alternate Form: (Form 2807) L-4143a 2006 Statement of "Qualified Personal Property" by a "Qualified Business" request from Tax Compliance,
- 12. Memo from Kelli Sobel, Executive Secretary, regarding the request from the supervisor for Munising Township, Alger County, to have a 14-Point Review performed.
- 13. Letter from Fred C. Brown, City Administrator, City of Carson City, requesting that the State Tax Commission contract with the City of Carson City to appraise the Dynegy Generating Power Facility/Renaissance Power L.L.C. to determine the SEV of the properties for the 2006 assessment roll.
- 14. MCL 211.154 Petition 154-05-1180 ADP, Inc.

Parcel No. C-99-00-005-218 An official order was issued for the above-referenced taxpayer on December 12, 2005. The State Tax Commission has determined to withdraw the request for a change in assessment.

Staff recommendation: Rescind the Official Order.

## MCL 211.154 Petition 154-05-1732 Forsythe McArthur

Parcel No. 22995802.01 An official order was issued for the above-referenced property owner on December 12, 2005. Notice was received that the 2002 tax year was included. The staff is requesting that the order be amended to remove the requested assessments for the year 2002 as the petition was submitted on August 10, 2005. The STC would lack jurisdiction for the tax year 2002. The amended order should only contain the tax year 2003.

Staff recommendation: Acceptance of the Amended Official Order.

### 14. (continued):

MCL 211.154 Petition 154-04-3873 DaimlerChrysler Corp.

Parcel No. 58-14-200-077-00 An official order was issued for the above-referenced property owner on June 1, 2005. Notice was received that tax year 2003 should be added to the official order. The order should contain tax years 2002 and 2003. Staff recommendation: Acceptance of the Amended Official Order.

- 15. Introduction and welcoming new State Tax Commissioner Fred W. Morgan.
- 16. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 12-22-05:

Last Name	First Name	County	Township, Village and/or City
Baker	Robert G.	Oakland County	Equalization Department
Coleman	Ethel	Wayne	City of Detroit
Dennis	William M.	Wayne	City of Detroit
Foster	Amy	Ingham	Delhi Township
Mac Leod	Kenneth R.	Saginaw	Birch Run Township
Merrill	Patricia S.	Mason	Pere Marquette Township
Peterson-Egnor	Sandra	Calhoun	City of Marshall
Schmidt	Matthew	Macomb	City of Sterling Heights

17. Industrial Facility Exemption Application to Commission for approval to transfer the certificates. (Effective December 31, 2005). See list below for application identification. Staff Recommendation: Approve.

CERT.NO.	NAME	LOCAL UNIT	COUNTY
1993-453	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
1993-454	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
1994-140	WEST MI FLOCKING & ASSEMBLY LLC	CITY OF SOUTH HAVEN	VAN BUREN
1994-397	W S TOWNSEND CO	CITY OF MARSHALL	CALHOUN
1994-581	WEST MI FLOCKING & ASSEMBLY LLC	CITY OF SOUTH HAVEN	VAN BUREN
1995-583	AUTOMOTIVE COMPONENTS HOLDINGS LLC	YPSILANTI TWP.	WASHTENAW
1995-593	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF DEARBORN	WAYNE
1995-595	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF DEARBORN	WAYNE
1995-675	AUTOMOTIVE COMPONENTS HOLDINGS LLC	SHELBY TWP.	MACOMB
1996-122	WEST MI FLOCKING & ASSEMBLY LLC	CITY OF SOUTH HAVEN	VAN BUREN
1996-400	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
1996-407	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
1996-686	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
1997-261	WEST MI FLOCKING & ASSEMBLY LLC	CITY OF SOUTH HAVEN	VAN BUREN
1998-688	DONNELLY CORP	CITY OF HOLLAND	ALLEGAN
1999-146	WEST MI FLOCKING & ASSEMBLY LLC	CITY OF SOUTH HAVEN	VAN BUREN
1999-729	LAKESHORE SIGNS LLC	CITY OF FREMONT	NEWAYGO
2000-158	DONNELLY CORPORATION	CITY OF HOLLAND	ALLEGAN
2000-444	DONNELLY CORP.	CITY OF HOLLAND	ALLEGAN
2000-680	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2000-681	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2000-682	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2000-683	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2000-690	AUTOMOTIVE COMPONENTS HOLDINGS LLC	YPSILANTI TWP.	WASHTENAW
17. (continue	ed):		

CERT.NO.	NAME	LOCAL UNIT	COUNTY
2001-373	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2001-374	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2001-375	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2002-474	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2002-475	DEMATIC CORP	CITY OF GRAND RAPIDS	KENT
2003-246	MAGNA DONNELLY CORP	CITY OF HOLLAND	ALLEGAN
2003-312	AUTOMOTIVE COMPONENTS HOLDINGS LLC	PLYMOUTH TWP.	WAYNE
2004-008	CML TECHNOLOGY INC	VILLAGE OF MILLINGTON	TUSCOLA
2005-037	AUTOMOTIVE COMPONENTS HOLDINGS LLC	YPSILANTI TWP.	WASHTENAW

18. Industrial Facility Exemption Application to Commission for approval to amend the original certificates. (Effective December 31, 2005). See list below for application identification. Staff Recommendation: Approve.

CERT.NO.	NAME	LOCAL UNIT	COUNTY
1999-701	LIFT TECH INTERNATIONAL INC	CITY OF MUSKEGON HEIGHTS	MUSKEGON
2004-124	NUCRAFT METAL PRODUCTS	VILLAGE OF ROSCOMMON	ROSCOMMON
2005-243	THE VIKING CORPORATION	CITY OF HASTINGS	BARRY
2005-550	EAGLE ROTARY SYSTEMS INC	CITY OF JACKSON	JACKSON
2005-538	SPORTRACK AUTOMOTIVE	CITY OF PORT HURON	ST. CLAIR

19. Industrial Facility Exemption Application to Commission for approval to deny the requested action. See list below for application identification.

Staff Recommendation: Deny.

CERT.NO.	NAME	LOCAL UNIT	COUNTY	REASON
2005-126	MEM MANUFACTURING INC	GRANT TWP.	CLARE	9(2)c

20. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(1). (Requested by certificate holder). See list below for application identification.

Staff Recommendation: Revoke, (Revocation effective December 30, 2005):

CERT. NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1996-249	EAGLE-PICHER AUTOMOTIVE	CITY OF HILLSDALE	HILLSDALE	personal
1998-388	EAGLE-PICHER AUTOMOTIVE	CITY OF HILLSDALE	HILLSDALE	personal
2000-460	EAGLE-PICHER AUTOMOTIVE.	CITY OF HILLSDALE	HILLSDALE	personal
2001-164	STRYKER CORPORATION	CITY OF KALAMAZOO	KALAMAZOO	real and personal
2002-349	RUBBER ENTERPRISES	CITY OF IMLAY CITY	LAPEER	real and personal

21. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2005):

CERT.				
NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1994-057A	SHELBY ENTERPRISES, INC.	VILLAGE OF ROMEO	MACOMB	personal
1995-001	M2M INTERNATIONAL INC.	VILLAGE OF ROMEO	MACOMB	personal
1995-818	SHELBY ENTERPRISES INC.	VILLAGE OF ROMEO	MACOMB	personal
1996-167	SHELBY ENTERPRISES INC.	VILLAGE OF ROMEO	MACOMB	personal
1997-034	SHELBY ENTERPRISES INC.	VILLAGE OF ROMEO	MACOMB	personal
1997-323A	DOUBLE "J" MOLDING INC.	CITY OF SOUTH HAVEN	VAN BUREN	personal
1999-697	PRODUCTION STAMPING INC	CITY OF NEW BALTIMORE	MACOMB	real and personal
2001-558	RTD MANUFACTURING INC.	GRASS LAKE TWP.	JACKSON	real and personal
2003-300	ALLIANCE MFGD. PRODUCTS, LLC	CITY OF LAPEER	LAPEER	real and personal
2003-477	COVISINT LLC	CITY OF SOUTHFIELD	OAKLAND	real and personal

22. Water Pollution Control Exemption Applications to Commission for approval to issue the certificate. See attached list for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
2-5081	AMERICAN ELECTRIC POWER	LAKE TWP.	BERRIEN	\$1,098,931

23. Air Pollution Control Exemption Application to Commission for approval to amend the certificate. (Effective December 31, 2005). See attached list for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
1-2874	EO RESOURCE RECOVERY INC	CITY OF ROMULUS	WAYNE	\$1,851,309.00

24. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

APPL.				APPL.	
NO.	NAME	LOCAL UNIT C	OUNTY	TYPE II	<u>NVESTMENT</u>
N1000 022	MELLINIA CHAMED ID	CIEW OF DEED OF	WANDE	2	Φ.422.20 <i>c</i>
N1998-023	MELVIN A GILMER, JR	CITY OF DETROIT	WAYNE	2	\$423,286
N2002-161	JACQUELINE INGRAM	CITY OF DETROIT	WAYNE	2	\$183,805
N2002-377	MARK A JONES	CITY OF DETROIT CITY OF DETROIT	WAYNE WAYNE	2	\$199,989
N2002-408 N2002-475	CHERYL A NEEDHAM		WAYNE	2 2	\$142,985 \$152,222
N2002-473 N2002-477	MARK & KRISTEN VANDEL JIM & LIVONIA SHOPSHIRE	CITY OF DETROIT CITY OF DETROIT		2	\$153,333 \$152,222
N2002-477 N2002-478	LOLITA FOSTER	CITY OF DETROIT	WAYNE WAYNE	$\frac{2}{2}$	\$153,333 \$153,333
N2002-478 N2002-479	WILLIE & SHIRLEY DANIELS	CITY OF DETROIT	WATNE	2	\$153,333
N2002-479 N2003-044	THEODORE E HENRY	CITY OF DETROIT	WATNE	$\frac{2}{2}$	\$350,000
N2003-044 N2003-203	SHARRIE SHIVERS	CITY OF DETROIT	WATNE	2	\$96,000
N2003-203	DARNELL STEWART	CITY OF DETROIT	WAYNE	2	\$96,000
N2003-210 N2003-212	CAROLYN GARDNER	CITY OF DETROIT	WAYNE	2	\$96,000
N2003-212	SHELLY CHARRON	CITY OF DETROIT	WAYNE	2	\$98,000
N2003-424	CVL, LLC	CITY OF JACKSON	JACKSON		\$208,015
N2003-440	ANTHONY V GARDNER	CITY OF JACKSON	JACKSON		\$280,328
N2004-0188	JOANNE DOUTHERD	CITY OF DETROIT	WAYNE	2	\$96,000
N2004-0213	KIMBERLY LYNN	CITY OF DETROIT	WAYNE	2	\$90,000
N2004-0311	MILIND & ASHISH VAKHARIYA	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0407	MILIND & ASHISH VAKHARIYA	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0410	GARY H GONZALEZ & PATRICK F DESME		WAYNE	1	\$28,207
N2004-0426	YUN Z QIU	CITY OF DETROIT	WAYNE	1	\$25,701
N2004-0440	WILLIAM STOIANFF	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0445	JESSICA A KADO	CITY OF DETROIT	WAYNE	1	\$38,153
N2004-0573	DEBORAH WEAVER	CITY OF DETROIT	WAYNE	2	\$73,000
N2004-0762	TERRENCE W CRIMES	CITY OF DETROIT	WAYNE	2	\$214,023
N2005-0005	DARIUS & ROSE CASEY	CITY OF DETROIT	WAYNE	2	\$251,622
N2005-0100	FRANK LIETKE	CITY OF DETROIT	WAYNE	2	\$175,739
N2005-0366	MARY E WOZNY	CITY OF DETROIT	WAYNE	1	\$7,751
N2005-0411	JOSEPH E HARRIS	CITY OF WYANDOTT		1	\$103,000
N2005-0789	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$114,525
N2005-0790	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$123,377
N2005-0791	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$181,296
N2005-0792	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$114,259
N2005-0793	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$114,259
N2005-0794	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$149,714
N2005-0795	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$114,259
N2005-0796	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$114,259
N2005-0797	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$114,259
N2005-0798	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$139,769
N2005-0799	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$114,259
N2005-0800	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$114,259
N2005-0801	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$117,804
N2005-0802	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$117,804
N2005-0803	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$117,804
N2005-0804	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA	1	\$117,804
N2005-0805	SHANE MONEYBRAKE	CITY OF HOLLAND	OTTAWA	1	\$114,307
N2005-0806	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA		\$123,268
N2005-0807	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA		\$181,296
N2005-0808	MARK RYAN OEGEMA	CITY OF HOLLAND	OTTAWA		\$114,259
N2005-0809	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA		\$114,259
N2005-0810	JOHN A TURKOPP	CITY OF HOLLAND	OTTAWA		\$149,714
N2005-0811	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA		\$114,259
N2005-0812	STEVAN R & VIRGINIA H OAKLEY	CITY OF HOLLAND	OTTAWA		\$114,259
N2005-0813	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA		\$114,259
N2005-0814	CHRIS & TESHA POST	CITY OF HOLLAND	OTTAWA		\$139,769
N2005-0815	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAWA		\$114,259
N2005-0816	ROBERT & MARY J TENNANT	CITY OF HOLLAND	OTTAWA	1	\$114,259

APPL.	APPL.				
NO.	NAME LOC.	AL UNIT	COUNTY	TYPE IN	NVESTMENT
N2005-0817	LINDSEY ARONSON & BRADLEY BLACQUIERE	CITY OF HOLLAND			\$114,259
N2005-0818	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW.	A 1	\$114,259
N2005-0819	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW.	A 1	\$114,259
N2005-0820	JENNIFER YOUNG	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0821	AMY S VANDERPLOEG	CITY OF HOLLAND	OTTAW	A 1	\$200,310
N2005-0822	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW.	A 1	\$123,377
N2005-0823	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW.	A 1	\$114,259
N2005-0824	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0825	BAKER LOFTS LLC	CITY OF HOLLAND			\$114,259
N2005-0826	JANE P CURRIE	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0827	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0828	PHILIP J & PEGGY A KOEN	CITY OF HOLLAND	OTTAW	A 1	\$139,769
N2005-0829	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0830	BOYD & SARA WILSON	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0831	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0832	ANDREW MAURO	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0833	PRABHAT MALVIYA	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0834	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0835	MARILYN A JANIGA & MATTHEW S AXFORD	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0836	RONALD & DEBRA RALYA	CITY OF HOLLAND	OTTAW	A 1	\$81,960
N2005-0837	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$123,268
N2005-0838	JOHN STACK	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0839	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0840	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0841	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0842	BAKER LOFTS LLC	CITY OF HOLLAND			\$114,259
N2005-0843	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0844	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$139,769
N2005-0845	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0846	DOUGLAS HERR	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0847	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0848	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0849	SARAH HILLMAN	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0850	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW	A 1	\$114,259
N2005-0851	BAKER LOFTS LLC	CITY OF HOLLAND	OTTAW.	A 1	\$114,259
N2005-0936	GERALD M & ERICA N HALL	CITY OF DETROIT	WAYNE	2	\$266,485
N2005-1156	GREATER-LANSING HOUSING COALITION	CITY OF LANSING	INGHAN	<b>1</b>	\$63,100
N2005-1361	JEREMY KAELIN	CITY OF DETROIT	WAYNE	2	\$123,600

25. Neighborhood Enterprise Zone Application to Commission for approval to transfer the certificate. See attached list for application identification.

Staff Recommendation: Approve.

APPL.				APPL.	
NO.	NAME	LOCAL UNIT	COUNTY	TYPE	INVESTMENT
					_
N2002-276	SEAN A BLUME & LI	SA M BERDEN CITY OF DETRO	IT WAYNE	1	\$50,000

26. Memo from Kelli Sobel, Executive Secretary, regarding Classification Appeals Hearings Group Recommendations covering the appeals for the years 2004 and 2005. See the lists below for identification for hearings scheduled on January 4 and January 18, 2006:

Hearing Scheduled: January 4, 2006

Class. Appeal No.	Owner	County	Current Class	Requested Class	Asssessor Rec.	Field Staff Rec.	Hearing Rec.
	1		-				
04-113	Fore Lake Golf	St. Clair	Agricultural		Comm/ Assessor filed	Commercial	Commercial
04-114	Fore Lake Golf	St. Clair	Agricultural		Comm/ Assessor filed	Commercial	Commercial
04-137	Kurple	St. Clair	Residential	Agricultural	Residential	Residential	Residential
05-029	Pahl	Grand Traverse	Residential	Agricultural	Residential	Residential	Residential
05-033	Everett	St. Joseph	Residential	Agricultural	Residential	Residential	Residential
05-100	Franzel	Sanilac	Residential	Agricultural	Residential	Residential	Residential
05-130	Langworthy	St. Joseph	Residential	Agricultural	Residential	Residential	Residential
05-192	Mahaffy	Luce	Residential	Agricultural	Residential	Residential	Residential
05-193	Carlson	Wexford	Residential	Agricultural	Residential	Residential	Residential
05-200	Reetz	Arenac	Agricultural/ Residential	Agricultural	Residential	Residential	Residential
05-128	Pauley	Hillsdale	Residential	Agricultural	Residential	Residential	Residential
05-070	Taylor	Calhoun	Residential	Agricultural	Residential	Residential	Residential
05-071	Taylor	Calhoun	Residential	Agricultural	Residential	Residential	Residential
05-072	Taylor	Calhoun	Residential	Agricultural	Residential	Residential	Residential
05-022	Taylor	Ingham	Residential	Agricultural	Residential	Residential	Residential

# 26. (continued):

05-129

Woods

# Hearing Scheduled: January 18, 2006

Class. Appeal No.	Owner	County	Current Class	Requested Class	d Asssessor Rec.	Field Staff Rec.	Hearing Rec.					
04-135	Barna	Ionia	Commercia	al Agricultura	I Commercia	Industrial	Industrial					
05-185	Keeley	Kalkaska	Commercia	al Agricultura	I Agricultural	Residential	Residential					
05-048	Hopkins	St. Clair	Industrial	Agricultura	I Residential	Residential	Residential					
05-035	Taylor	Missaukee	Residentia	l Agricultura	I Residential	Residential	Residential					
05-043	Thiebault	Missaukee	Residentia	I Agricultura	I Residential	Residential	Residential					
05-211	Bogard	Missaukee	Residentia	l Agricultura	I Residential	Residential	Residential					
05-210	Bogard	Missaukee	Residentia	l Agricultura	I Residential	Residential	Residential					
05-007	Bull	Manistee	Residentia	l Agricultura	I Residential	Residential	Residential					
05-032	Peterson	Osceola	Residentia	I Agricultura	I Residential	Residential	Residential					
05-108	Schaub	Charlevoix	Residentia	Timber- Cutover	Residential	Residential	Residential					
05-186	Strohkirch	Mecosta	Residentia	I Agricultura	I Residential	Agricultural	Agricultural					
05-187	Strohkirch	Mecosta	Residentia	l Agricultura	I Residential	Residential	Residential					
05-188	Strohkirch	Mecosta	Residentia	l Agricultura	I Residential	Residential	Residential					
Hearing Scheduled: Not Needed												
05-132	MIS Speedway	l I	Develop- mental	Commercial	Commercial	Commercial	Commercial					
05-140	Langton		Commercial	Residential	Residential	Residential	Residential					
05-040	Miller		Residential	Agricultural	Agricultural	Agricultural	Agricultural					

Agricultural

Residential

Agricultural

Residential

Agricultural

- 27. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
- 28. Proposed (Form 1028 (Rev. 01-06) State Board of Assessors, Annual Report for Railroads, to the Commission for approval.
- 29. Proposed (Form \_\_\_\_\_ (01-06) State Board of Assessors, Annual Property Report by Telephone Companies which includes the following documents, to the Commission for approval:
  - a) Instructions for Completion of the Annual Property Report by Telephone Companies;
  - b) (Form \_\_\_\_\_ (01-06) Application for Credit against the Tax Levied on State-Assessed Companies as provided by MCL 207.13b(1);
  - c) (Form \_\_\_\_\_ (01-06) Application for Credit against the Tax Levied on State-Assessed Companies as provided by MCL 207.13b(5);
  - d) (Form \_\_\_\_ (01-06) Worksheet;
  - e) (Form 4184 (Rev. 1-06) Real Property Statement December 31, \_\_\_\_\_, State Board of Assessors; and
  - f) (Form 4184, Page 2) Instructions for Form 4184, Real Property Statement December 1, \_\_\_\_.
- 30. MCL 211.154 Petition 154-04-3557 GKN Automotive
  Parcel No. 02-99-00-001-859 An official order was issued for the above-referenced property owner on April 12, 2005. A revised audit and petition has been received from the local assessor as a concurrence. The tax year 2002 was included. Notice was received that the order be amended to remove the requested assessments for the year 2002 and to amend the requested assessments for the tax years 2003 and 2004.
- 31. Proposed Form 1027 (Rev. 01-06) State Board of Assessors Annual Report for Car Loaning, Stock Car, Refrigerator and Fast Freight Line Companies and Other Companies, to the Commission for approval.
- 32. Discussion regarding the procedures followed for processing MCL 211.154 petitions and TMA.
- 33. Request to change the previously scheduled April 11, 2006 STC Meeting to the date of April 10, 2006.
- 34. Discussion regarding the progress of the STC/Department of Agriculture Work Group.